

RECEIVED JUN 04 2012

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE NORTHERN DISTRICT OF IOWA
EASTERN DIVISION

UNITED STATES OF AMERICA,)	Case No. 6:11-cr-02041-LLR-1
)	
Plaintiff,)	
)	TRIAL MEMORANDUM
vs.)	
)	
)	
Gene Jirak,)	
)	
Defendant.)	

TO THE HONORABLE JUDGE:

Defendant, Gene Jirak, In Proper Persona and not pro se, by and through himself, hereby brings this Trial Memorandum.

I.

1. The defendant plans to call witnesses to show selective prosecution for the same crime of false claim for tax refund and mail fraud.
2. The defendant plans to call witnesses to show that defendant relied upon professional help in defense to false claim for tax refund and mail fraud.
3. The defendant plans to cross examine all witnesses in the premise of the case.
4. The defendant plans to call his ex-wife as a witness for the defense in the premise of they

1 had always signed each other's checks and deposited the same.

2 II. Opening Statement

3 5. On or about the years of 2006 through 2008 marital troubles began to happen due to our
4 financial state. On or about November 2008 my wife left the defendant with all debt to
5 deal with. The defendant started looking on line to find something to help with the
6 financial state. The defendant found Liberty Tree tax service from Baton Rouge
7 Louisiana. After receiving some information that made Liberty Tree Tax Service look
8 legitimate the defendant decided to follow Liberty Tree tax Service's advice and file
9 amended tax returns.

10 6. The defendant was told by Tim & Connie Strain of Liberty Tree Tax Service to hurry up
11 as the end of the year was near so the defendant could get the refund defendant was
12 entitled to;

13 7. At all times defendant believed defendant was getting professional help to do the
14 amended tax returns as defendant is not a tax professional and this would help
15 defendant's financial situation due to defendant's wife leaving defendant with all the
16 marital debt.

17 8. Defendant was told by Liberty Tree Tax Service this was not illegal in any way and to
18 verify it by reading IRS Publication 912.

19 9. Defendant was told by Liberty Tree Tax Service that defendant was entitled to a refund
20 and Liberty Tree Tax Service filled out all tax forms for the defendant.

21
22 Respectfully submitted this 1st day of June, 2012,

23
24 Gene Jirak
Gene Jirak
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PROOF OF SERVICE

Under penalties as provided by law pursuant to the Code of Civil and Criminal Procedure, the undersigned certifies that he/she served copies of this notice and accompanying pleadings on each of the person(s) listed at their respective addresses by mailing the same at or before 5:00 pm on 15th day of June, 2012 and/or personal service.

To:

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